

**BY ORDER OF THE COMMANDER
AIR EDUCATION AND TRAINING
COMMAND**

AETC INSTRUCTION 52-102

29 JULY 2003

Chaplain

CHAPLAIN SERVICE RESOURCING



COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

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Pages: 24
Distribution: F

This instruction implements AFPD 52-1, *Chaplain Service*. This publication does not apply to the Air National Guard (ANG). This publication does apply to the Air Force Reserve Command (AFRC). Maintain and dispose of records created by prescribed processes in accordance with AFMAN 37-139, *Records Disposition Schedule*. Attachment 1 contains a glossary of references and supporting information. The use of the name or mark of any specific manufacturer, commercial product, commodity, or service in this publication does not imply endorsement by the Air Force.

1. Chaplain Service Resourcing. Chaplain service resourcing is securing availability of materials (supplies, equipment, programs, and services) to meet direct and indirect mission requirements (see Figure 1 for details).

Figure 1. Direct and Indirect Mission Requirements.

Direct Mission Requirements	Indirect Mission Requirements
Guidance: AETCI 52-102	Guidance: AETCI 52-102
Funding Source: Appropriated funds.	Funding Source: Nonappropriated funds.
Definition: Resources that allow the Air Force Chaplain Service to organize, train, and equip Chaplain Service personnel to meet the religious needs of the Air Force community. a. Chapel infrastructure – facility and grounds maintenance/upgrade, furniture, office equipment, nonblessed appointments, etc. b. Tasks/duties outlined in the Process Oriented Description (POD) in the current chaplain service Manpower Standard (AFMS 105A)–	Definition: Requirements that do not meet the direct mission requirement criteria.

Direct Mission Requirements	Indirect Mission Requirements
<p>supplies for religious observances, contingency supplies, primary RE curriculum, literature for hospital visitation, etc.</p> <p>c. Personnel filling funded manpower positions – computers, software, office supplies, cell phones, etc.</p>	
<p>Communication: Communication and information technology.</p> <p>People: Manpower.</p> <p>Ministry: Training and community religious observances.</p> <p>Resources: Facilities, facility infrastructure, multimedia technology (including sound systems), readiness requirements, TDY expenses, ecclesiastical supplies and equipment, and transportation.</p>	<p>Supplies, equipment, programs, or services that enhance religious observances, pastoral care, modeling ethical leadership, or advising leadership.</p>
<p>Decision Point: Evidence that the government is obligated itself to fund the requirement.</p>	<p>Decision Point: No evidence that the government has obligated itself to fund the requirement.</p>

1.1. Direct mission requirements are solely funded by appropriated funds. Indirect mission requirements are solely funded by nonappropriated funds (AETCI 52-102). Mission requirements are prioritized based on local need assessments.

1.2. Resourcing Global Ministry is based on the Global Ministry Resourcing Life Cycle. Phases of the life cycle: local needs assessment, program planning, resourcing the program plan, ministry execution, and evaluation. (See Attachment 2.)

1.3. Categories for Global Ministry resourcing: people, ministry, resources, and communications.

2. Nonappropriated Welfare Funds:

2.1. Purpose and Uses. Use welfare funds to meet approved indirect mission requirements. Use welfare funds for nondenominational or nonreligious chapel sponsored supplies, equipment, services, and programs specified in AFI 34-201, *Use of Nonappropriated Funds (NAF)*, paragraph 1.2. Do not use welfare funds to pay for choir directors, organists, or flowers in accordance with AFI 34-201, paragraph 4.3.2.4.

2.2. Responsibilities. Wing chaplains administer, control, and manage welfare funds based on Global Ministry Resourcing Life Cycle. Wing chaplains represent chaplain service requirements to the wing commander and commander of services.

3. Chaplain Service Funds:

3.1. Purpose and Use. Chaplain service funds provide AETC communities stewardship and expression of faith opportunities.

3.1.1. Do not use chaplain service funds for direct mission requirements.

3.1.2. Do not use chaplain service funds for reimbursement of temporary duty (TDY) or permissive temporary duty (PTDY) expenses by chaplain service personnel.

3.1.3. Use chaplain funds to support indirect mission requirements. Use faith group specific chaplain funds to support individual faith group program activities.

3.2. Authorized Chaplain Service Funds. HQ AETC/HC and HQ CPD/HC are authorized special activity funds, and installation chaplain service funds are authorized chaplain service funds. Do not establish a chaplain service fund at deployed locations; however, the use of chaplain service funds is authorized at deployed locations.

3.2.1. HQ AETC/HC Special Activity Fund:

3.2.1.1. Use the fund to assist religious and humanitarian organizations, give emergency or special grants, and execute programs for AETC.

3.2.1.2. Also, use the fund to enhance the chaplain service support provided to the command through, the Mission Enhancement Training (MET) program, which includes professional development programs, and supplemental command-unique training programs. It also provides resource personnel for AETC-sponsored activities, command public relations ministry (for example, publicity, hosting support and mementos), and ministry of pastoral concern (for example, flowers, sympathy cards and crisis support).

3.2.1.3. To support these required initiatives, HQ AETC/HC requires 1 percent of total annual (fiscal year) regular chapel offerings, excluding designated offerings, from each wing chapel program (except the 59 MDW/HC) to be sent no later than 15 October of each year.

3.2.1.4. HQ CPD/HC special activity will be used primarily to support personnel attending courses at the USAF Chaplain Service Institute (CSI). This fund also supports CSI-sponsored religious and public relations activities.

3.2.1.5. AETC chaplain functions may request special grants from the HQ AETC/HC special activity fund to fund indirect mission requirements when no other funding source is available. In the request, outline the specific program requirement to be funded with a complete justification. The wing chaplain or equivalent will sign all requests. Allow at least 30-days to process grant requests.

3.2.2. Chaplain Service Funds. Use installation chaplain service funds to administer chapel contributions. Wing chaplains develop local operating procedures for their fund. Chaplain service funds will not be used to pay for conference/training fees, or travel expenses for appropriated or chaplain service fund contractors unless such fees are identified in the contract. Nor will chaplain service funds be used to support chapel staff specific functions or activities, such as staff days, luncheons or staff recognition programs.

3.2.2.1. Coordinate local operating instructions (OI) with HQ AETC/HC prior to implementation and include at a minimum: purpose of the fund, listing of applicable instructions, and policies, responsibilities of those managing and administering the fund.

3.2.2.2. The OI will also include detailed procedures for the following activities: accounting, contracting, internal auditing, tax reporting, contract dispute, computer back up, disposal of surplus chaplain service fund fixed assets, and income and expense audit trail.

3.3. General Administration. Wing chaplains and HQ CPD/HC will administer, control, and manage chaplain service funds through the use of advisory councils, program leaders, account managers, and an accounting technician (Figure 2).

3.3.1. The accounting technician may be a chaplain assistant, a civil service employee, or an appropriated or a chaplain service fund contractor. Wing chaplains develop accounting technician performance work statements (Attachment 3).

Figure 2. Responsibility Levels.

Wing Equivalent	Chapel Equivalent	Responsibilities (not all inclusive)
Wing Commander	Wing Chaplain	Fund Manager Chairperson, Chapel Financial Working Group Develop/Approve annual comprehensive Chapel Program Plan
Resource Advisor	NCOIC Accounting Technician	NCOIC: Monitors fund operating procedures. Technical advisor for oversight and management. Member, Chapel Financial Working Group
		Accounting Technician: Technical administrator of the fund. Advisor, Chapel Financial Working Group
Resource Centers	Account Managers	Oversees account administration. Member of their faith group advisory council Advisor, Chapel Financial Working Group.
Financial Working Group	Chapel Financial Working Group	Advises wing chaplain on program plan development. Reviews Annual Statement of Assurance (chaplain fund portion).
		Members: wing chaplain, NCOIC, senior faith group chaplains, denominational leaders.
		Advisors: account managers, accounting technicians, and appropriated funds manager.
Cost Centers	Program Leaders	Makes purchases, makes deposits, and member of their Faith Group Advisory Council

3.3.2. Authorized chaplain service funds use only insured financial institutional accounts. Wing chaplains and HQ CPD/HC will certify that financial institution accounts are insured by listing financial institutions used and the amount for which accounts are insured. Maintain documentation in the chaplain service fund continuity binder.

3.3.3. All hardware, software, administrative supplies, and services used to support chaplain fund operations may be purchased from chaplain funds if appropriated resources are not available. Coordinate automated data processing equipment (ADPE) and software purchases with the local communications organization.

3.3.4. Chaplain Fund Accounting System. QuickBooks™ is the official chaplain service fund accounting system for all funds. Use it, including the Standardized Chart of Accounts, for all fund transactions. Register software provided by higher headquarters upon receipt following registration instructions. HQ AETC/HC must approve all QuickBooks™ software upgrades. The following accounting principles are mandatory for chaplain service fund operations using QuickBooks™:

3.3.4.1. Accounting Data Corrections. Corrections to previous fiscal year (FY) transactions must be made in the current fiscal year. If corrections to prior FY accounting data are necessary, create an adjusting transaction in the current FY.

3.3.4.2. Cash Basis Accounting. Chaplain funds use cash basis accounting. Ensure this option is selected in Quickbooks™.

3.3.4.3. Audit Trails. The Quickbooks™ Audit Trail feature must be activated. Once activated in Quickbooks™, audit trails record all changes made to accounting transactions.

3.3.4.4. Chaplain Fund Purchases. The primary method for making chaplain fund purchases is a chaplain fund government purchase card (GPC). Attachment 4 is a sample chaplain fund purchase process.

3.3.4.4.1. Only government employees, military members, and civil service, will be issued cards. If the vendor does not accept a credit card and will not bill, use a prepaid check or project officer (Attachment 5). Use purchase orders only if the vendor requires it. Orders may be placed via the Internet, electronic mail, telephone, or by mail. See paragraph 3.3.6.

3.3.4.4.1.1. Chaplain Service Fund GPC Operating Procedures govern the chaplain service fund GPC program and will be maintained in the chaplain service fund continuity binder. Prior to being issued a card, all cardholders will certify their understanding of these procedures, and that any violation of these procedures will prompt corrective action to include termination of card usage.

3.3.4.4.1.2. In accordance with local operating instructions, program leaders may be granted annual spending authority for approved budget allocations (Attachment 6).

3.3.4.4.2. The NCOIC will maintain all spending authority letters. File these letters in the chaplain service fund continuity binder. At the end of the FY spending file the authority letters with the September accounting records.

3.3.4.5. Chart of Accounts. The Chart of Accounts listed in the USAF Chaplain Service Quickbooks™ Reference Guide is mandatory. The existing main accounts may not be changed. However, subaccounts may be added, deleted, or changed to meet local requirements. Chaplain Funds and Special Activity Funds are discouraged from adding excessive and repetitive subaccounts.

3.3.4.6. Checking Accounts. Use the Quickbooks™ generated checking account register and not manual checkbook ledgers. Where available, on-line banking is authorized and encouraged. When checks are used, use of prenumbered laser printer checks is mandatory. Checks may be obtained from local banking facilities or through commercial sources. Two signatures are required on all checks. The wing chaplain, NCOIC, and accounting technician will not sign checks. Only active duty military members are authorized to sign checks. Maintain bank signature cards in the chaplain service fund continuity binder.

3.3.4.7. Accounting Classes. Accounting classes are mandatory. The most often used classes are Catholic, Jewish, Orthodox, Protestant, and general. Other classes are authorized as approved by the wing chaplain. Additionally, denominational specific classes (LDS, Church of Christ, etc.) may be used in situations when denominational services are authorized by the wing chaplain (See AFI 52-101, *Planning And Organizing*).

3.3.4.8. Fixed Assets. Maintain fixed asset (formerly Chaplain Fund Equipment) records in Quickbooks™ and reflect on the Balance Sheet. Fixed assets items valued at \$1,000 or more are added to the chart of accounts as a Fixed Asset (Sub) account. Record nonexpendable, pilferable items valued \$250 to \$999 on a ready resale list. At a minimum, the ready resale list will include: nomenclature, serial number, model number, purchase price and date, and stored location.

3.3.4.9. USAF Chaplain Service Quickbooks™ Reference Guide. Procedures outlined in this guide are MANDATORY for all chaplain service fund operations.

3.3.5. Chaplain Service Fund Accounting Records. Maintain a Chaplain Fund Accounting Record to document fund transactions. Maintain records on a monthly basis. At a minimum, include the information in Figure 3.

Figure 3. Contents of Accounting Records.

Section 1 - Budget vs Actual by Class Report

Budget Change Approval Documentation

Section 2 - Bank Statements and Reconciliation Report

Section 3 - Income Documentation and Reports

Deposit Slips

Bank Corrections

Section 4 - Expenses

Receipts for Purchases

Refund Documentation

Section 5 - Credit Card Statements

Consolidated Statement (Individual statements may be maintained separately)

Section 6 – Financial Reports

Monthly NCOIC Assessment Report

Balance Sheet

Checkbook Register

Others as determined locally (for example, Open Project Officer Report)

3.3.5.1. Chaplain Fund Continuity Binder. Each chaplain service fund will maintain a fund continuity binder that will contain at a minimum the following information:

3.3.5.1.1. Tab A. Instructions (local chaplain service fund OIs, AETCI 52-103, and Chaplain Service Fund GPC Operating Procedures).

3.3.5.1.2. Tab B. Financial institution insurance documentation.

3.3.5.1.3. Tab C. Bank signature cards and other account information.

3.3.5.1.4. Tab D. Appointment memorandums (to include GPC agency program coordinator [APC] and card holders, and program leaders).

3.3.5.1.5. Tab E. All chaplain service fund training records (fund handlers, anti-robbery procedures, GPC, etc.).

3.3.5.1.6. Tab F. Annual fund documentation (Balance Sheet, Profit & Loss, Fixed Assets Inventory and Statement of Assurance).

3.3.5.1.7. Tab G. Comprehensive chapel program plan.

3.3.5.1.8. Tab H. Chapel Financial Working Group and Faith Advisory Council meeting minutes.

3.3.5.1.9. Tab I. Annual spending authority letters.

3.3.5.1.10. Tab J. Fixed assets listing:

3.3.5.1.11. Tab K. Ready resale listing.

3.3.5.1.12. Tab L. General fund policy related correspondence.

3.3.5.1.13. Tab M. Miscellaneous.

3.3.6. Chaplain Service GPC. The GPC is the official chaplain service fund credit card for all funds. Use it for all chaplain service fund credit card transactions. See paragraph 3.3.4.4.1. Follow policies, procedures, and processes spelled out in AFI 64-117, *Air Force Government-Wide Purchase Card Program*. **EXCEPTION:** Chaplain fund GPC has unique mission requirements. Use the following guideline in those rare occasions:

3.3.6.1. Chaplain service fund GPC operating procedures.

3.3.6.2. Air Force instructions.

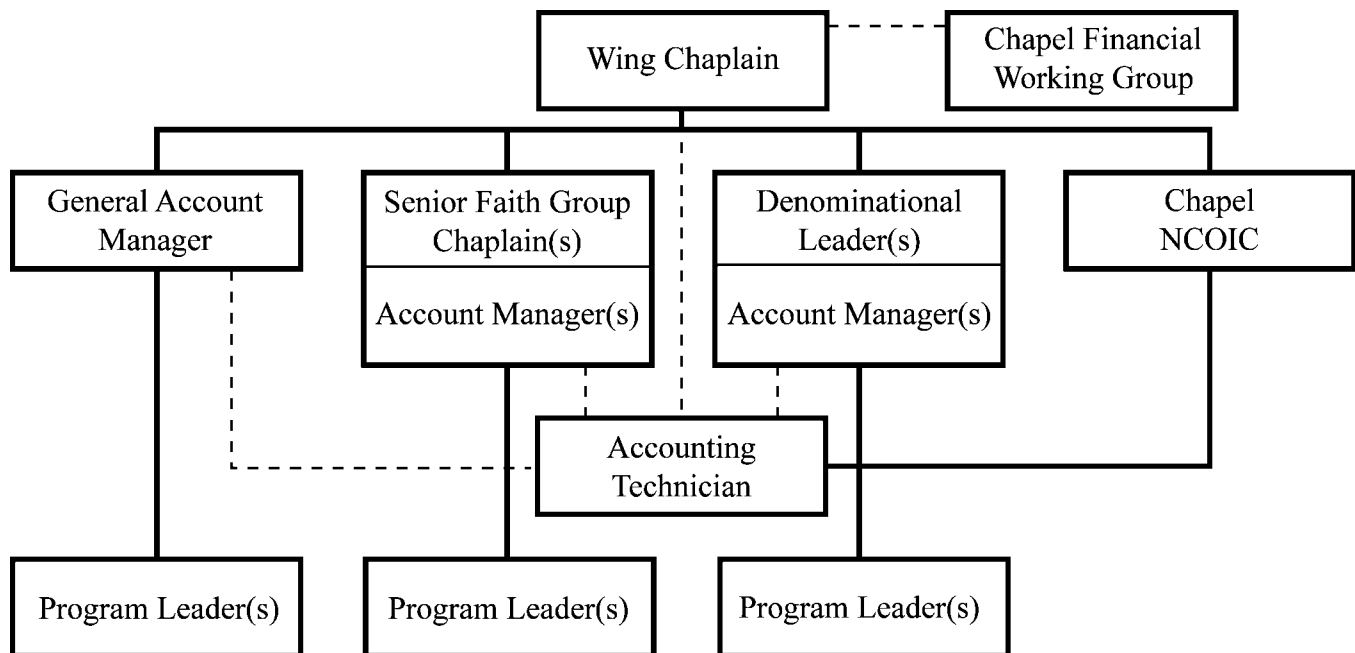
3.3.6.3. MAJCOM instructions.

3.3.7. Petty Cash. Petty cash accounts are not authorized.

3.3.8. Denominational Offerings. Offerings received at wing chaplain authorized denominational worship services (see AFI 52-101, *Planning and Organizing*) will be deposited into and managed through the local chaplain service fund in accordance with locally developed chaplain fund operating instructions. Denominational funds maintain their integrity by being classified separately in Quickbooks™.

3.4. Responsibilities. Local chaplain service fund operations will mirror appropriated funds structure and processes (see Figure 4). Figure 2 shows the correlation and responsibilities at each level.

Figure 4. Sample Chaplain Fund Organizational Chart.



3.4.1. Wing Chaplain:

3.4.1.1. The wing chaplain is the fund manager. Oversees administrative procedures, manages processes, and ensures internal controls have verifiable audit trails.

3.4.1.2. Ensures no one person is given complete control of the fund. Figure 4 is a sample organization chart. Ensures no conflicts of interest exist. Refer to DoD 55007-R, *Joint Ethics Regulation (JER)*. When in doubt

contact the legal office for a legal opinion. File legal opinions in the monthly accounting record the review was obtained.

3.4.1.3. Provides training and guidance to all personnel involved in chaplain fund administration, management, and control on fund procedures and processes. Documents training in the chaplain service fund continuity binder.

3.4.1.4. Provides program execution (budget) guidance to account managers.

3.4.1.5. Chairs the chapel financial working group. Approves the comprehensive chapel program plan, based on resourcing Global Ministry phases. The comprehensive chapel program plan will be approved prior to the beginning of the fiscal year. Maintain the comprehensive chapel program plan in the chaplain service fund continuity binder.

3.4.1.6. Administers, controls, and manages the general chaplain fund. Leadership and management of these funds are based on documented need, an approved chapel program plan, and consultation with faith group chaplains. File documentation in the chaplain fund continuity binder.

3.4.2. NCOIC:

3.4.2.1. The NCOIC maintains overall responsibility, but may delegate certain duties (as indicated) to an NCO in the grade of SSgt or above with a 7-skill level. For unique situations, contact HQ AETC/HC for guidance/waiver.

3.4.2.2. Serves as technical advisor for oversight and management of the fund. Monitors fund operating procedures.

3.4.2.3. Performs a monthly assessment of chaplain fund operations.

3.4.2.4. Serves as Quickbooks™ Administrator (QBA), assigns passwords and levels of access. The NCOIC will assign initial user ID, password, and level of access. Upon first login individuals will create a unique password. MAY BE DELEGATED.

3.4.2.5. Serves as quality assurance evaluator (QAE) for contracted accounting technician.

3.4.2.6. Serves as the chaplain fund GPC approving official. NCOICs will not be GPC cardholders.

3.4.2.7. Serves as approving official for nonpersonal services instruments.

3.4.2.8. Certifies fixed assets inventory. MAY BE DELEGATED.

3.4.2.9. Provides training and guidance to all personnel involved in chaplain funds administration, management, and control on fund procedures and processes. Document training in the chaplain service fund continuity binder.

3.4.2.10. Serves as a member of the chapel financial working group.

3.4.3. Senior Faith Group Chaplain/Denominational Leader:

3.4.3.1. Responsible for the development of their faith group/denominational program plan. Maintain all documentation for paragraph 3.4.3.1 thru paragraph 3.4.3.5 in a continuity file separate from the chaplain service fund continuity binder.

3.4.3.2. Senior faith group chaplains will serve as account managers and appoint (or serves as) account manager within their faith group/denomination.

3.4.3.3. Appoints program leaders within their faith group/denomination.

3.4.3.4. Serves as a member of chapel financial working group.

3.4.3.5. Provides training and guidance to their account manager and program leaders in fund procedures and processes.

3.4.4. Account Manager:

3.4.4.1. Oversees their individual account administrative procedures and processes.

3.4.4.2. Develops their faith group program plan based on program leader inputs. Submits consolidated faith group program plan to the faith group advisory council for review and validation.

3.4.4.3. Submits validated faith group program plan through the senior faith group chaplain/denominational leader to the chapel financial working group for inclusion in the comprehensive chapel program plan.

3.4.4.4. Provides training and guidance to their program leaders in fund procedures and processes.

3.4.4.5. Serves as an advisor to the chapel financial working group.

3.4.4.6. Serves as a member of their faith group advisory council.

3.4.5. Faith Group Advisory Council:

3.4.5.1. Members: senior faith group chaplain, faith group chaplains, account manager, program leaders, and chaplain assistant representation.

3.4.5.2. Responsibilities:

3.4.5.2.1. Advises senior faith group chaplain on faith group program development.

3.4.5.2.2. Validates consolidated faith group program plan (annual budget and calendar of events), and makes necessary adjustments based on budget guidance.

3.4.5.3. The faith group advisory council will meet at least quarterly. File meeting minutes in the monthly accounting record in the month that the meeting was held and in the chaplain service fund continuity binder.

3.4.6. Program Leader:

3.4.6.1. Responsible for all purchase activities for their program (for example: singles, youth, men, women, etc.).

3.4.6.2. Authorized to deposit worship service offerings, residual funds from purchases, and monies received from fundraising activities in accordance with local operating procedures. Program leaders who are making deposits will receive appropriate fund handling and antirobbery procedure training. Maintain training documentation in the chaplain service fund continuity binder.

3.4.6.3. Submits a program plan, consisting of a detailed program budget and calendar of events, to their account manager.

3.4.7. Accounting Technician:

3.4.7.1. Serves as the technical administrator of the fund for the wing chaplain, under the oversight of the NCOIC. Advises the chapel financial working group on guidance and procedures. Administers fund activities based on the approved program plan, USAF Chaplain Service Quickbooks™ Reference Guide, Air Force instructions, AETC instructions, Chaplain Service Fund GPC Operating Procedures and local OIs.

3.4.7.2. Inputs accounting transactions in Quickbooks™, and reconciles bank and credit card accounts in Quickbooks™ within 1 week of receipt of statements.

3.4.7.3. Sets up a fixed assets account by labeling and recording single nonexpendable items valued at \$1000 or more. Use Quickbooks™ to keep track of assets.

3.4.7.4. Inventories fixed assets upon assuming accounting technician duties and annually in September. File inventory documentation in chaplain fund continuity binder.

3.4.7.5. Processes insurance claims for lost, stolen, damaged, and destroyed chaplain service fund assets through HQ AETC/HC to the Air Force chaplain service fund. Ensure notifications are made to security forces investigations and antiterrorism.

3.4.7.6. Maintains ready resale listing. See paragraph 3.3.4.8.

3.4.7.7. Disposes of surplus chaplain service fund fixed assets as authorized by the wing chaplain. Disposes of fixed assets by sale, transfer to another chaplain fund, donation, or through local supply procedures. Keeps documentation of all transactions. Procedures for disposal of surplus chaplain service fund fixed assets will be included in local chaplain service fund OIs.

3.4.7.8. Sends fund audit reports and residual cash assets to the Air Force chaplain service fund when closing a chaplain service fund. Forward reports through HQ AETC/HC.

3.5. Reporting. Wing chaplains and HQ CPD/HC send end-of-fiscal-year (1 Oct to 30 Sep) Chaplain Service Fund Balance Sheet, Profit and Loss statement, and Statement of Assurance to HQ AETC/HC no later than 31 October.

3.6. Contracting. See AETCI 52-101, *Chaplain Contracting Guidelines*, for additional guidance.

3.6.1. Instruments for Contracting. The only contracting instrument authorized is the nonpersonal service contract (NPS). NPS contracts for chaplain service funds will include a dispute clause. Attach AF Form 2210, **General Provisions (For Use With Nonappropriated Fund Orders and Contracts)**, to contract. All NPS contracts obligated against chaplain service funds require a legal review prior to signing and implementation.

3.6.2. Performance Work Statement. All instruments will include a performance work statement (PWS) (See Attachment 3). Follow command or installation requirements for developing PWS.

3.6.3. Contracts. Chaplain service fund contracts are used to satisfy indirect mission requirements and as such, do not affect Air Force manpower and are exempt from Air Force manpower review.

3.7. Chaplain Service Fund Fixed Assets. Chaplain service fund fixed assets will not be depreciated or appreciated in value. When fixed assets are lost, stolen, or damaged, send a memorandum (Attachment 7) of explanation along with a report of survey for lost items, or a police incident report for stolen items to AF/HC through HQ AETC/HC. Items will be reimbursed by AF/HC at current replacement cost.

3.8. Internal Controls. Wing chaplains and HQ CPD/HC establish audit trails covering authorized income and expense activities in a local operating instruction.

3.8.1. Monthly Assessments. NCOICs are responsible for performing monthly assessments. Wing chaplains review this assessment (Attachment 8). Complete monthly assessments within 30 days from the end of the month, and document in the monthly accounting record.

3.8.2. Certification. The wing chaplain certifies that an audit trail exists, and local operating instructions are being followed in the Annual Statement of Assurance. Forward a copy of the Annual Statement of Assurance to HQ AETC/HC no later than 31 October.

3.8.3. Assessment. HQ AETC/HC will perform a comprehensive assessment of wing-level chaplain fund operations during operational readiness inspections. The scope of the review will include at a minimum: a measurement of compliance with current fund operating instructions, applicable Air Force instructions, the USAF Chaplain Service Quickbooks™ Reference Guide, IG checklists, Chaplain Service Fund GPC

Operating Procedures; and verification of income and expense activities with a random sampling of no less than three months of accounting records.

3.9. Chaplain Fund Insurance. Wing chaplains ensure liability insurance is obtained when required (vehicle rental agreements and personnel liability bonding [consult the legal office]).

4. Forms Adopted. AF Form 2210, TD Forms 1096 and 1099.

JOHN W. STEFERO, Ch, Colonel, USAF
Command Chaplain

8 Attachments

1. Glossary of References and Supporting Information
2. Sample Chaplain Service Program Plan Development
3. Sample Accounting Technician Performance Work Statement
4. Flowchart for Purchase Process
5. Sample Project Officer Guidelines Memorandum
6. Sample Annual Spending Authority Memorandum
7. Chaplain Fund Insurance Reimbursement Memorandum
8. Sample Chaplain Service Fund Assessment Checklist

Attachment 1**GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION*****References***

DODD 55007-12, *Joint Ethics Regulation*

AFI 34-201, *Use of Nonappropriated Funds (NAF)*

AFI 52-101, *Planning and Organizing*

AFI 64-117, *Air Force Government-Wide Purchase Card Program*

AFMAN 37-139, *Records Disposition Schedule*

AETCI 52-101, *Chaplain Contracting Guidelines*

AFMS 105A, *Air Force Manpower Standard*

AETCI 52-101, *Chaplain Contracting Guidelines*

Chaplain Service Fund GPC Operating Procedures

USAF Chaplain Service Quickbooks™ Reference Guide

Abbreviations and Acronyms

ADPE—automated data processing equipment

AFRC—Air Force Reserve Command

APC—agency program coordinator

ANG—Air National Guard

CSI—Chaplain Service Institute

FY—fiscal year

GPC—government purchase card

MET—mission enhancement training

NPS—nonpersonal service

OI—operating instruction

POD—process oriented description

PTDY—permissive temporary duty

PWS—performance work statement

QAE—quality assurance evaluator

QBA—Quickbooks™ administrator

TDY—temporary duty

Terms

Account Manager—Individuals appointed to oversee a specific accounting class' (normally, a faith group or denomination) administrative processes in accordance with local operating instructions. For example: Protestant account manager, general account manager, Catholic account manager, and LDS account

manager. Account managers can be the senior faith group chaplain/denominational leader, lay volunteer, chaplain assistant, or other chaplain. Refer to paragraph 4.4.4 for detailed responsibilities.

Accounting Classes—Classes provide a method to organize income and expense information by faith group/denomination.

Audit Trail—A clear audit trail documents the life of a transaction, from budget approval to receipt and payment for goods and services, and from receipt of funds to deposit into the bank account.

Chapel Financial Working Group—Group that advises the wing chaplain in the development of a comprehensive chapel program plan.

Chapel Program Plan—A document that consolidates individual calendars of events, appropriated fund budget, and the chaplain fund budget. Each account manager submits a consolidated program plan for inclusion into the comprehensive chapel program plan.

Chart of Accounts—The Chart of Accounts listed in the USAF Chaplain Service Quickbooks™ Reference guide is mandatory. The existing main accounts may not be changed, but subaccounts may be added to meet local requirements. Chaplain funds are discouraged from adding excessive subaccounts.

Contingency Ministry—Costs associated with chaplain service readiness and emergency response activities located at a main operating base or geographically separated unit.

Faith Group—Body of people responsible for supporting a specific faith group doctrine. Follow guidance in AFI 52-101.

Financial Program Support—Costs associated with the operation of the chaplain service fund (for example: accounting technician services, Quickbooks™ training aids, laser checks, etc.).

Group Care & Renewal—Costs associated with spiritual renewal activities such as, marriage enrichment seminars, retreats, etc.

Humanitarian—Costs associated with base humanitarian activities, designated offerings, and charitable organizations.

Lay Programs—Costs associated with chapel lay organizations such as, women, youth, men, singles, etc.

Pastoral Visitation—Costs associated with unit visitation.

Program Leader—Individuals responsible for receipt and expenditure chaplain service funds for a particular program within a faith group (singles, men, women, youth). Program leaders are lay volunteers, chaplains, or chaplain assistants responsible for managing a specific religious program under chaplain supervision, or contractors selected to provide specific services in support of chapel religious programs. Examples include Youth Ministry Coordinator, Religious Education Coordinator, National Prayer Breakfast Project Chaplain, and PWOC Lay Leader. Reference paragraph 4.4.5 for detailed responsibilities.

Public Relations—Costs associated with chapel publicity and public relations activities with the military community.

Quality of Life Concerns—Costs associated with planning and developing base-wide quality of life improvements.

Quickbooks™ Administrator (QBA)—The QBA determines the level of access for each Quickbooks™ user, sets up user passwords, and ensures the Quickbooks™ Closing Date reflects 30 September. When determining the appropriate access to grant, consider the functions each user will perform. Corrections to previous FY data require QBA approval. Reference Quickbooks™ administrator functions in the USAF Chaplain Service Quickbooks™ Reference Guide.

Religious Instruction—Costs associated with religious education activities such as, vacation Bible school, Sunday school, adult education, Bible studies, and Rite of Christian Initiation, etc.

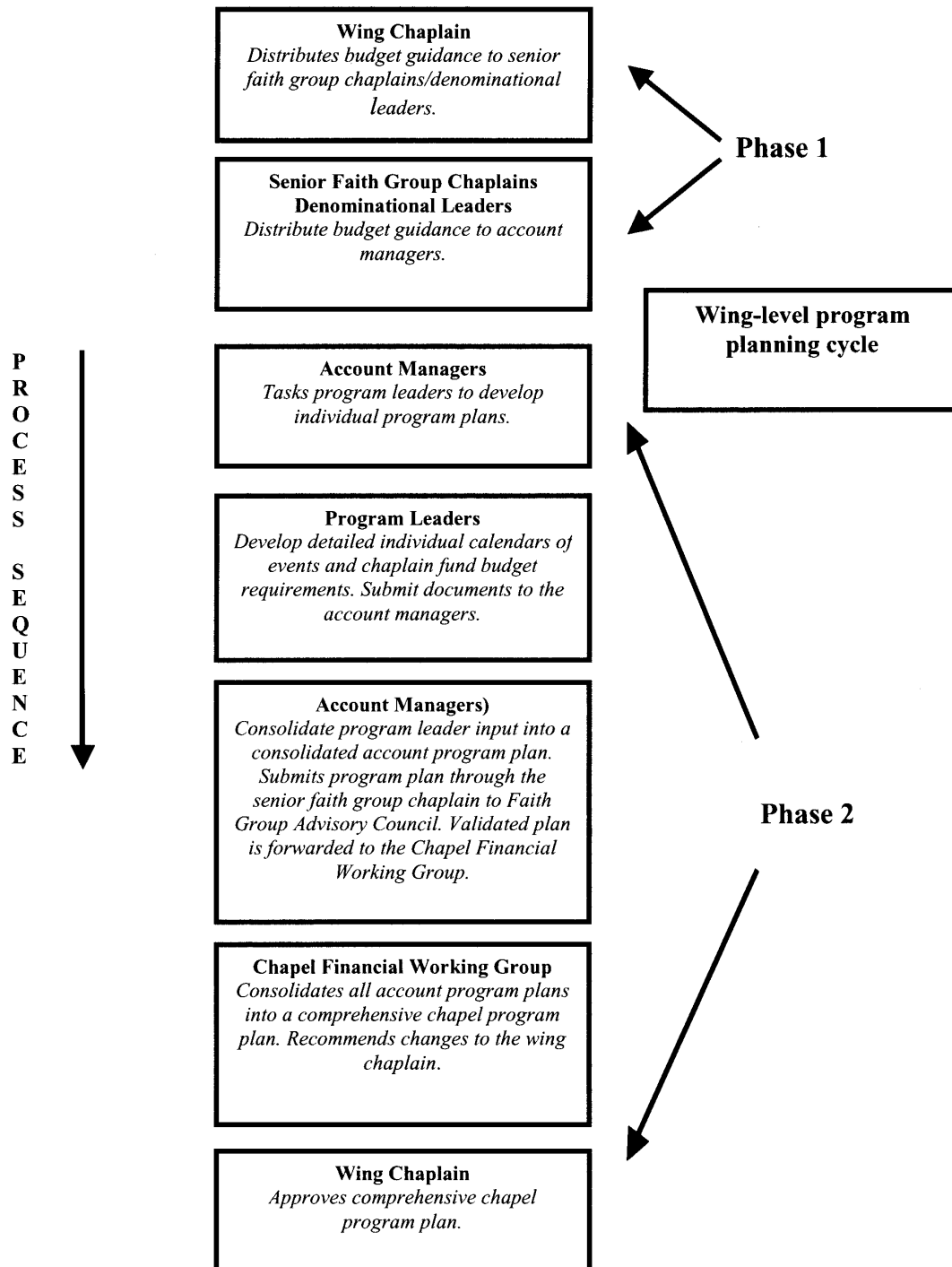
Senior Chaplain—Senior chaplain at all levels refers to the Air Force Chief of the Chaplain Service, MAJCOM, FOA, and DRU chaplains, and individual assigned as the senior chaplain on an installation. All other references that refer to a senior chaplain, are individuals assigned as senior chaplain on an installation.

USAF Chaplain Service Quickbooks™ Reference Guide—This guide outlines standardized processes for chaplain fund accounting. Refer to this guide for direction on chaplain fund procedures.

Worship & Religious Observance—Costs associated with worship services, funeral services, memorial services, etc.

Attachment 2

SAMPLE CHAPLAIN SERVICE PROGRAM PLAN DEVELOPMENT



Attachment 3**SAMPLE ACCOUNTING TECHNICIAN PERFORMANCE WORK STATEMENT**

Randolph AFB Chaplain Fund Accounting Technician
(Performance Work Statement)

1. Environment:

- A. The Randolph AFB chaplain service mission is tailored around the 00th Wing's mission. We provide for the religious and spiritual needs of the Air Force and their families. We support individual rights under the First Amendment to the US Constitution, and provide an opportunity for everyone to freely exercise their religious beliefs.
- B. The chaplain funds provide essential resources for chapel programming. The majority of chaplain fund assets come through weekend worship service offerings with the remainder coming through fundraisers and donations. All assets must be fully protected and accounted for.

2. Qualifications:

- A. An Associate of Arts degree in business or general public accountant is preferred but not required. Two years previous experience as an accountant and in accounting procedures is highly desirable. However, indepth experience utilizing a database program for funds management, and experience using Quickbooks™ for Windows software, Microsoft Word, Excel, and PowerPoint software can compensate for educational requirements. The person must be positive, self-directed, motivated, and able to interface well with people. The chapel staff will provide initial training in current chaplain fund procedures. The contractor may be tasked to provide training to any future assigned personnel.
- B. The contractor must possess the ability to constructively interact with staff and lay volunteers in sometimes-stressful situations. The contractor must be able to communicate funds and financial data in understandable terms to staff and lay volunteers.
- C. Contractor shall be responsible for all damages, claims, liabilities, costs or attorneys fees that arise from or relate to performance of this contract, or which are caused or contributed by the contractor during the performance of this agreement. The contractor shall carry personal liability insurance in an amount to be approved by account manager and which shall specifically name the following as insured: Randolph AFB Chaplain Fund, Randolph AFB, and US Air Force. Proof of such insurance shall be provided to contract approving official within 30 days of start of contract.
- D. The contractor must be able to maintain a neat, clean and well-groomed professional appearance, and conduct himself or herself in a business like manner.
- E. The contractor must attend a qualifying interview, and furnish a resume with academic and work related references prior to submission of bid or award of contract.

3. Duties and Responsibilities: Individual is responsible for maintaining, administering, and accounting for all assets and obligations of the Randolph AFB chaplain fund. Performance is in accordance with general accepted accounting principles, USAF/HC Quickbooks™ Reference Guide, AETCI 52-103, *Chaplain Service Resourcing*, and Randolph AFB chapel operating instructions.

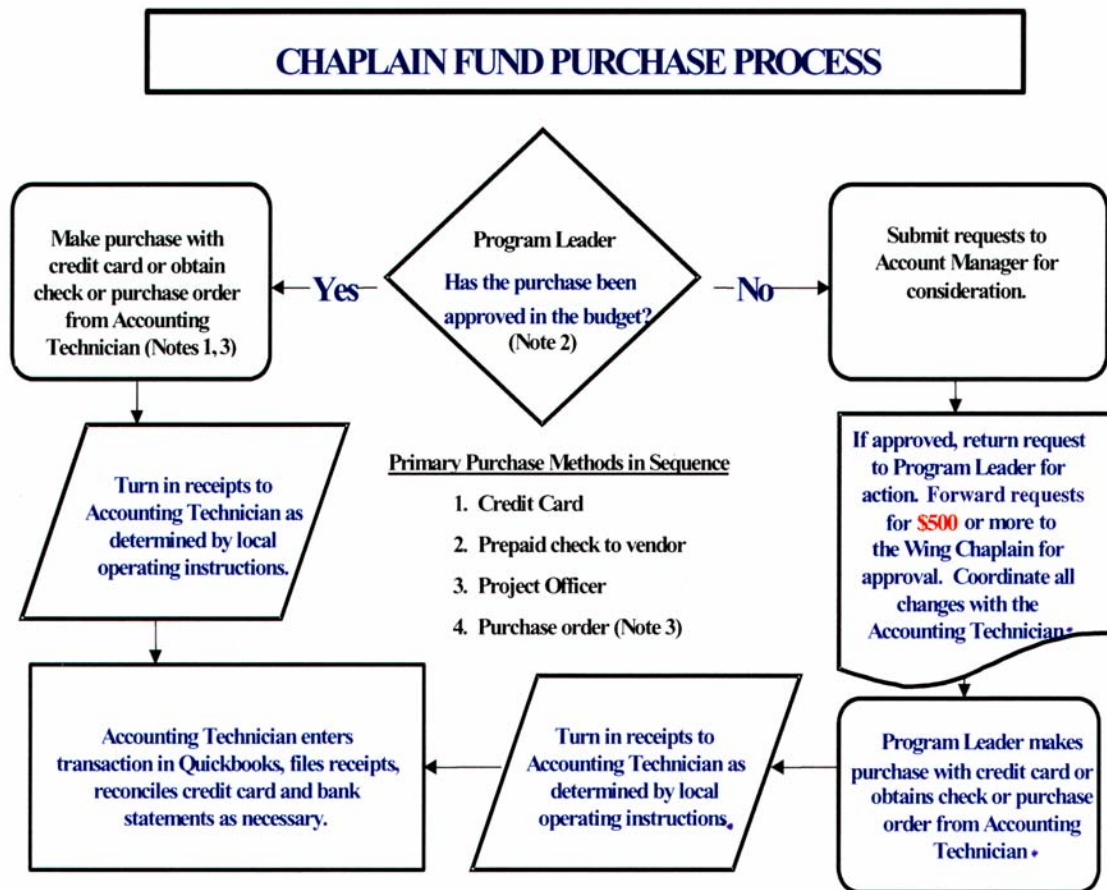
- A. Operate USAF/HC authorized Quickbooks™ accounting software system to conduct all financial transactions for the Randolph AFB chaplain fund account.
- B. The accounting technician is responsible to the senior chaplain and NCOIC for administering all fund transactions. The accounting technician responsibilities include:

- C. Execute all accounting procedures required by Quickbooks™ to include: transactions for receiving, obligating, disbursing, transferring of funds, and printing monthly reports depicting status of funds.
- D. Properly codes all transactions with account and class codes as required.
- E. Safeguards all chaplain fund assets to include blank checks, signed checks, monies, fixed assets, and credit cards.
- F. Print checks to pay for outstanding expenditures. Payments will be made within 30 days of receipt of goods/services. Supporting documentation to include: invoices, billing statements, vendor receipts, and/or a transmittal letter requesting receipt, which will be attached to the back of the expenditure. Upon receipt of a funds request from the custodian, sign and date the request. The request must be processed within 5 working days.
- G. Ensures checks are signed prior to distribution. Voided check(s) must have “Void” written across the face of the voided check and be filed in the accounting records. Follow the voiding procedures in accordance with the USAF/HC Quickbooks™ Reference Guide.
- H. Records all deposits into the correct Quickbooks™ account and class. Deposit vouchers with supporting documentation will be filed in chronological order.
- I. Maintains a record of outstanding orders. Performs follow-up actions on orders with specific attention to those exceeding 90 days.
- J. Prepares overnight bank depository bags with deposit slips and Randolph AFB Chaplain Fund offering worksheets for weekend worship services and special services/program offerings.
- K. Maintains control of the checkbook in Quickbooks™ and uses pre-numbered laser printed checks.
- L. Maintains daily data back-up diskettes. Performs monthly closeouts and prints budget reports.
- M. Reconciles and certifies the monthly bank and GPC credit card statements.
- N. Maintains monthly accounting records and Chaplain Fund Continuity binder according to contents and order listed in AETCI 52-103.
- O. Maintains familiarization with chaplain fund non-personal services contracts and Memorandums of Agreement. Ensures proper Program Leader approves invoice and payment is made. Annually prepares TD Form 1096, **Annual Summary and Transmittal of U.S. Information Returns**, and TD Form 1099, **-Misc**, (Federal income tax information) for all non-personal services vendors.
- P. Produces annual reports and submits through the Wing Chaplain as required by MAJCOM/FOA/DRU.
- Q. Correct errors using methods outlined in the USAF/HC Quickbooks™ Reference Guide.
- R. Place company orders for requested materials and supplies via phone, fax, Internet, or e-mail. Inventory materials upon arrival and notify requesting person(s) of material receipt. Communicate effectively and professionally with vendors.
- S. Annually input the chaplain fund program plan into the Quickbooks™ system.
- T. Serve as a chaplain fund Government Purchase Card (GPC) cardholder. Use GPC credit card to order materials. Applies to government employees only, to include military members and civil service.
- U. Track individual GPC card purchases, reconcile monthly GPC billing statements, and maintain a daily GPC file with purchase receipts and other GPC documentation.

- V. Track and verify project officer (receipts and/or cash) returns. Contact Project Officers when returns are late. Brief Account Managers on project officer return status.
 - W. Work closely with the Randolph AFB Community Bank in correcting chaplain fund discrepancies and make adjustments in Quickbooks™ for bank corrections.
 - X. Prepare and submit accounting records for monthly assessment by the Quality Assurance Evaluator (QAE) by 5 days following receipt of the bank statement(s). Complete corrections to records by 10 days following receipt of assessment report from QAE.
 - Y. Provide overview and procedure training to Account Managers, Program Leaders and other lay volunteers as needed to ensure an effective chaplain fund program.
4. Quality Assurance: The Quality Assurance Evaluator (QAE) for this contract is the NCOIC, Randolph AFB Chapel. The contractor will consult with the QAE for resolution of problems or questions about this performance work statement.
5. Rates of Pay: Rates will be based on a competitive sealed bid. Bids submitted will contain the individuals name and price quote for a monthly rate. The contractor will be responsible for filing any applicable social security, federal, or state taxes. Contractor will be required to submit monthly invoices to the NCOIC before payment is made.
6. Period of Service: Contracts will be in effect for a period of one year. It may be renewed for a like term and rate of pay by mutual agreement of the contractor and the approving official for up to 5 years.
7. Equipment and Supplies: All equipment needs to fulfill this performance work statement will be provided by the Randolph AFB chaplain service. A computer, computer program, work area, any additional office equipment, standard office supplies (pens, paper, paperclips, staples, etc.), and internal funds request and processing forms will be provided by the Randolph AFB chaplain service.
8. Security: The contractor will comply with all Air Force computer and information security requirements.
9. Working Hours and Extended Period of Absence: The minimum work hours are six (6) hours a day, Monday through Friday. These hours must be scheduled and posted with the approval of contract approving official. The contractor is required to give the chapel staff a two-week notice of any extended period of absence. Extended period of absence is defined as an absence for more than three days. The contractor will provide a substitute to perform services in their absence. This substitute must be of equal or greater capability than contractor, and approved by the approving official. Contractor will develop a documented method of reimbursement for any substitutes.
10. Termination Procedures: The contractor may request termination of a contract with sixty- (60) days advanced notice in writing. The government may terminate the contract for nonperformance and convenience of the government with thirty- (30) days advanced notice. The agreement may be terminated by mutual consent of both parties.

Attachment 4

FLOWCHART FOR PURCHASE PROCESS

**NOTES:**

1. Prior to being granted annual spending authority, document Program Leader training on local chaplain fund operating procedures. Training should include authorized and unauthorized uses of chaplain funds and local fund operating procedures.
2. Program leaders must verify funds availability prior to making purchases.
3. Use Purchase Orders only when required by vendor.

Attachment 5**SAMPLE PROJECT OFFICER GUIDELINES MEMORANDUM**

MEMORANDUM FOR CHAPLAIN FUND PROJECT OFFICER

FROM:

SUBJECT: Project Officer Guidelines

1. The chaplain fund is advancing you money to cover costs associated with a chapel project. This advance can be used to purchase items required to support this activity. In order to maximize your money, please ensure that the items you need are not on-hand at the chapel or available through appropriated funds. If you spend more than the advanced amount, you will not be reimbursed.

2. The attached project officer report must be filled out and returned to the accounting technician not later than 5-days after the event. Any remaining money should be deposited at the _____ Bank using the attached deposit slip. Return the deposit slip with the final project officer report. If you require foreign currency, keep the conversion documents with the project officer report. Here is a quick checklist to help you with the process:

Step #1 - List each receipt separately on the project officer report.

Step #2 - Deposit remaining money using the attached deposit slip.

Step #3 - Fill out the summary information on the project officer report.

Step #4 - Attach any foreign currency conversion documents to the report.

Step #5 - Return the report with receipts, deposit slip, and currency conversion documents to the accounting technician.

3. The following information is provided for this transaction:

a. Name of Project: _____

b. Expense Account #: _____

c. Check Number: _____

d. Amount: _____

e. Date Report Due: _____

4. If you have any questions, please call _____ or me at 480-5735.

JOHN E. DOE
Accounting Technician

Attachments:

1. Project Officer Report
2. Deposit Slip

Attachment 6

SAMPLE ANNUAL SPENDING AUTHORITY MEMORANDUM

DATE

MEMORANDUM FOR RELIGIOUS EDUCATION COORDINATOR

FROM: Any Base Chaplain Fund
123 Chapel Rd
Any Base AFB TX 12345

SUBJECT: Annual Spending Authority for Chaplain Fund Expense Account 6400-1, Religious Education Materials and Supplies

1. The wing chaplain approved the annual chaplain fund budget, which authorizes you to spend a total of \$2400 for religious education materials and supplies (Expense Account: 6400-1) during fiscal year 2002. As the Protestant Religious Education Program Leader, you are authorized to spend up to \$200 per month from 1 October 2001 to 30 September 2002. No further approval is required prior to purchase as long as you do not exceed your monthly allocation. If you have a requirement to spend more than \$200 per month, you must obtain additional approval from your Protestant account manager prior to making the purchase. You are responsible for tracking the expense account balance and ensuring funds availability prior to purchase. The accounting technician can provide a detailed report of previous spending activity.
2. If you are a military member or civil service employee you may be issued a chaplain fund GPC card. Use the chaplain fund GPC card as your primary purchasing method. As a reminder, the following is a list of items, which may not be purchased with a GPC card:
 - a. Personal purchases.
 - b. Cash advances.
 - c. Telecommunications and telephone equipment.
 - d. Alcohol and tobacco.
 - e. Automated data processing hardware/software.
 - f. Purchase, rental, or lease of land or buildings (with the exception of short-term conference facilities).
 - g. Gasoline, oil, maintenance, and repair of government and privately owned vehicles.
 - h. Use as a travel card or to supplement official government travel costs.
 - i. Contract of personal and/or nonpersonal services.
 - j. Telephone services including telephone equipment.
3. If a vendor does not accept a credit card or will not bill you, contact the accounting technician to obtain a prepaid check to the vendor, a project officer advance, or a purchase order. When you complete your purchase, return all bills and other documentation to the accounting technician in accordance with local chaplain fund procedures.

JOHN E. DOE, Ch, Capt, USAF
Protestant Account Manager

1st Ind, Protestant Religious Education Program Leader

To: Protestant Account Manager

I understand the guidelines identified in this letter, and have been trained on procedures outlined in the chaplain fund operating instructions.

JANE JOHNSON
Religious Education Program Coordinator

Attachment 7

CHAPLAIN FUND INSURANCE REIMBURSEMENT MEMORANDUM

DATE

MEMORANDUM FOR HQ AETC/HC
HQ USAF/HC
IN TURN

FROM: 82 TRW/HC
724 First Avenue
Sheppard AFB TX 76311-2728

SUBJECT: Insurance Claim for Lost Property

1. We are submitting a claim for reimbursement on the cost of the following lost chaplain fund property item:
 - a. Description: One (1) Conn C Trumpet, property item #P325.
 - b. Date acquired: 17 November 1993.
 - c. Cost: \$1,150.
2. The Report of Survey investigation and related documents are attached. If there are questions, please contact SMSgt McCarty at DSN 736-7283.

JOHN J. JONES
Chaplain, Colonel, USAF
Wing Chaplain

Attachment:
Report of Survey Package

NOTE: Follow local policies and procedures for completing the Report of Survey.

Attachment 8

SAMPLE CHAPLAIN SERVICE FUND ASSESSMENT CHECKLIST

ALL PURPOSE CHECKLIST		PAGE 1	OF 1	PAGES
TITLE/SUBJECT/ACTIVITY/FUNCTIONAL AREA CHAPLAIN SERVICE FUND ASSESSMENT		OPR	DATE	
NO.	ITEM (Assign a paragraph number to each item. Draw a horizontal line between each major paragraph.)			
1.	Do income and expense transactions have supporting documentation attached? (Example: deposit slips, bank correction documents, receipts for purchase, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	Do deposit slips match the amounts posted to Quickbooks™ and the bank statement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	Has income received as a designated offering been transferred to the recipient? (Refer to the Profit and Loss by Class Report to identify the amount of Designated Offerings received during the accounting period.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.	Have expense targets (as approved in the budget) been exceeded? If yes, is approval documentation available? (Refer to the Budget vs. Actual by Class Report to compare budget and actual expense information.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.	Have all bank and credit card accounts been reconciled using Quickbooks™ ? (Refer to the Reconciliation Screen and print out or view the previous reconciliation report.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.	Are accounting transaction changes indicated on the monthly audit trail report appropriate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7.	Do chaplain fund purchases meet the criteria in the Decision Matrix in AETCI 52-103?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8.	Is there a system to track outstanding project officer advances?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9.	Are there overdue project officer reports?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10.	Are project officer returns (refunds) redeposited into the appropriate expense account and not recorded as income?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11.	Are purchases taking advantage of tax-exempt status?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12.	Are checks and purchase orders over 90 days old followed up on? (Refer to the Missing Check Report and Outstanding Purchase Order Report)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Balance Sheet Review			
13.	Do all asset accounts indicate a positive balance? (Tip: Account 1000 Checking - Other often appears with a positive balance. Any positive balance should be transferred to an authorized faith group subchecking account. Interest deposits often show up in this account.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14.	Does the General subchecking account require funding?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15.	Are fixed assets purchases over \$1000 entered as fixed assets?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Miscellaneous			
16.	Have the annual TD Forms 1099 and 1096 been accomplished and mailed out NLT 31 January?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17.	Is there a system in-place to back up the accounting data?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18.	Are Quickbooks™ passwords being used?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19.	Are user access levels reviewed and assigned by the Quickbooks™ administrator?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>